


IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s) : Tomohiro ITO et al.
Serial No. : 10/527,939
For : HEADPHONES
Filed : December 27, 2005
Examiner : Huyen D. Le
Art Unit : 2615
Confirmation No. : 2370

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New York, NY 10151

<p align="center"><u>CERTIFICATE OF ELECTRONIC FILING</u></p> <p>I hereby certify that this correspondence is being transmitted via Electronic Filing Services on October 12, 2007.</p> <p align="center">Patricia A. Dubyne</p> <p align="center">_____ (Name of person signing transmittal)</p> <p align="center"> _____ Signature</p> <p align="center">October 12, 2007 _____ Date of Signature</p>

AMENDMENT UNDER 37 C.F.R. §1.121

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Office Action mailed on September 26, 2007 having a three-month statutory period for response set to expire on December 26, 2007, please amend the above-identified application as follows.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 7 of this paper.